



Ohio Administrative Code Rule 122:19-1-07 Monitoring and reporting.

Effective: July 6, 2015

- (A) During the rehabilitation period, the director and/or the state historic preservation officer may, upon reasonable notice of not less than three business days, conduct a site visit to the project to inspect and evaluate the rehabilitation.
- (B) During the rehabilitation period, the director may, upon reasonable notice of not less than thirty days, request a status report, in a format established by the director, from the applicant consisting of information and updates relevant to the status of the project. Status reports shall not be requested more than twice during a calendar year.
- (C) An applicant must provide the director sufficient evidence of reviewable progress as required in division (D)(4) of section 149.311 of the Revised Code and in accordance with the program policies.
- (D) The amount of the qualified rehabilitation expenditures identified in the applicant's certification of completion and reflected on the historic preservation tax credit certificate issued by the director is subject to inspection, examination and audit by the tax commissioner or the tax commissioner's employees.
- (E) For a period of four years following the applicant's certification of completion, the director may request a project status report on a form approved by the director no more than once annually. The applicant shall complete and return the form completed in full within forty-five days of the director's request.
- (F) The applicant shall establish and maintain for a period of at least four years from the certification of project completion date such records as required by the director. Such records include, but are not limited to, records documenting project expenditures and compliance with the secretary of interior's standards for rehabilitation. The applicant shall make such records available for review and verification by the director or tax commissioner or appropriate staff of the director or the tax commissioner as well as other appropriate state agencies. In the event the director determines an



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applicant has submitted reports or other information containing erroneous information or data not supported by records established and maintained under this rule, the director may, after providing notice, require the applicant to submit revised and accurate reports.